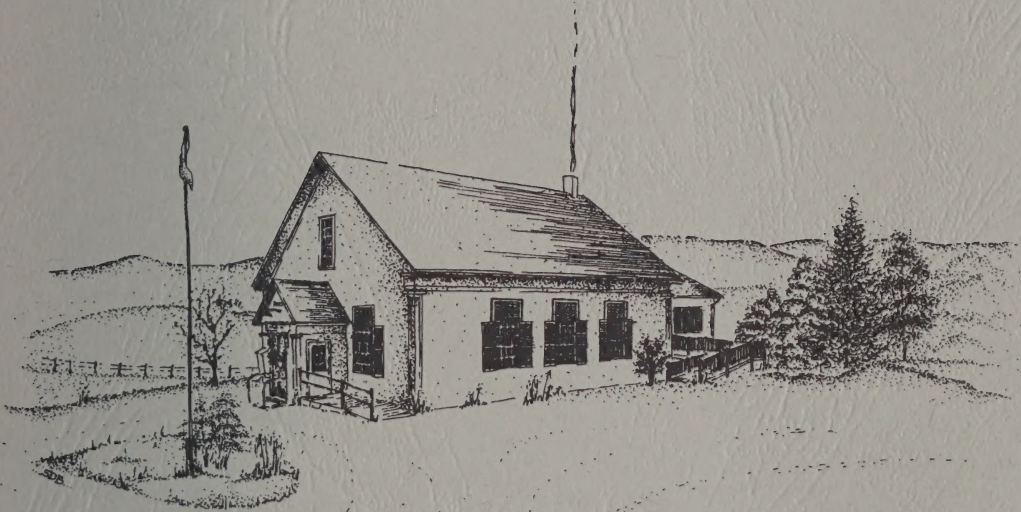


NHamp
F
44
. L96
2008

ANNUAL REPORT

for the Town of

LYMAN, N.H.



Year Ending December 31, 2008

Town of Lyman, New Hampshire

ANNUAL REPORT

of the Town Officers

Year Ending December 31, 2008

TABLE OF CONTENTS

| | |
|--|----------------------|
| Town Meeting Warrant | Center Color Section |
| 2009 Proposed Budget..... | Center Color Section |
| 2009 Estimated Revenue | Center Color Section |
| Budget Summary..... | Center Color Section |
| Welcome to Lyman | 2 |
| Town Officials & Employees..... | 4 |
| Results of March 11, 2008 Town Meeting | 6 |
| Summary Inventory of Assessed Valuation | 10 |
| Statement of Appropriations, Taxes Assessed & Tax Rate | 11 |
| Tax Education Rate Calculation..... | 12 |
| Schedule of Town Property..... | 13 |
| Town Clerk's Report..... | 14 |
| Tax Collector's Report | 15 |
| Treasurer's Report..... | 17 |
| Treasurer's Balance Sheet..... | 18 |
| Summary of Receipts | 19 |
| Auditor's Report 2007..... | 21 |
| Selectmen's Report | 23 |
| Road Agent's Report..... | 24 |
| Statement of Appropriations, Expenditures and Encumbrances | 25 |
| Statement of Estimated and Actual Revenues | 27 |
| Combined Balance Sheet..... | 28 |
| Trustees of the Trust Funds | 31 |
| Forest Fire Warden and State Forest Ranger Report | 34 |
| Planning Board..... | 35 |
| Zoning Board of Adjustment..... | 35 |
| Lisbon Public Library..... | 36 |
| Lisbon Lions Club | 37 |
| White Mountain Mental Health and Common Ground | 38 |
| North Country Home Health and Hospice Agency | 39 |
| Ross Ambulance..... | 40 |
| Tri-County Community Action | 41 |
| Ammonoosuc Community Health Services | 42 |
| Grafton County Senior Citizens Council..... | 43 |
| North Country Council..... | 44 |
| Lyman Dog Policy | 45 |
| Vital Statistics | 46 |

WELCOME TO LYMAN

Town Offices

All meetings and offices are located at the Town Hall Building.
65 Parker Hill Road, Lyman, NH 03585

Office of Selectmen

Administrative Assistant - Donna Clark
Office Hours: Monday, Wednesday, Thursday 8:30 am - 3:30 pm
Monday evening 6:00 - 8:00 pm
Phone & Answering Machine: 838-5900 Fax: 838-6818
E-mail: lymanta@ncia.net
Selectmen meet each Monday evening at 6:00 pm.
Unless advertised otherwise, meetings are open to the public.

Board of Selectmen

James Trudell, Chairman (2009) 838-6089
Elaine Sherry (2010) 838-6306
Stephen Moscicki (2011) 444-0363

Town Clerk/Tax Collector

Carol Messner
Phone: 838-6113 Fax: 838-6818
E-mail: lymantc@ncia.net
Office Hours: Monday and Wednesday 8:00 am - 3:30 pm
Thursday 8:00 am - 1:30 pm
(Monday evening by appointment only)

Planning Board

Meets the first Wednesday of the month at 7:00 pm.
For an appointment or information contact the Planning Board at 838-5900 ext. 2.

Road Crew

Town Garage: 838-5246
Located at 225 Dodge Pond Road, Lyman, NH 03585

Town Meeting

Held the second Tuesday in March. To vote, your name must be on the checklist. Contact Jim Madru, Checklist Supervisor, at 838-6219. Notices regarding when the Supervisors meet for additions and corrections are posted at the Town Offices, on our website, and in the newspapers. You may register to vote the day of an election.

**Legal notices are found in the White Mountain Shopper, Littleton Courier,
Caledonian Record and on our Town website - LymanNH.org**

School Meeting

The Annual School Meeting is held in March. If your name is on the Town Checklist, you are eligible to vote at the Lisbon Regional School Meeting.

Permits

Building permits (needed for all expansions or building of buildings), driveway permits, and pistol permits may be obtained through the Selectmen's Office.

Fire Permits

Contact Brett Presby, Fire Warden: 838-6689.

Cutting Wood & Excavation

Intent to Cut forms and Intent to Excavate forms may be obtained through the Selectmen's Office.

Dog License: Due each April. See Town Clerk **Vehicle Registration:** See Town Clerk.

***EMERGENCIES: DIAL "911"**

Be prepared to give your assigned house number and road name:

Ambulance

Ross Ambulance Service, Littleton: 444-5377

Fire

Lisbon Fire Department (non-emergency): 838-2211

Police

New Hampshire State Police: 846-3333

Grafton County Sheriff: 787-6911

Mail

Lisbon Post Office: 838-2881

School

Lisbon Regional: 838-6672

Representatives: Wendy Ho-Sing-Loy: 838-5358 and James Trudell: 838-6089

Trash Disposal

Obtain dump permit sticker and trash bags at the Town Office.

Lisbon Recycling/Transfer Station Hours: Saturday 8-3, Sunday 8-12, Wednesday 1-5

***Town Address Numbering System, "911 numbers" (Adopted 1996)**

All properties with primary buildings shall display the assigned number so as to be readily visible from the road. All numbers must be at least 3" in height and be in the Arabic form (0,1,2,3, etc.). For further information or for an assigned number, please contact the Town Office at 838-5900.

TOWN OFFICIALS AND EMPLOYEES

Board of Selectmen

| | |
|-------------------------|--------|
| Stephen Moscicki | (2011) |
| Elaine Sherry | (2010) |
| James Trudell, Chairman | (2009) |

Planning Board

(5 residents of Lyman RSA 673:2, II (b))
(3 yr. term RSA 673:5, II)

| | |
|------------------------------|--------|
| Bruce Beane | (2011) |
| Rosemary Colombi | (2011) |
| Stephen Moscicki, Ex Officio | (2011) |
| Roberta Aldrich | (2010) |
| Allen Gombas, Chairman | (2009) |
| Lisa Linowes, Alternate | |
| Kathryn Wohlleb, Alternate | |

Board of Adjustment

(5 residents of Lyman RSA 673:3, I)
(3 yr. term RSA 673:5, II)

| | |
|----------------------------|--------|
| Robert Chenevert | (2011) |
| Stephen Moscicki, Chairman | (2011) |
| Bruce Presby | (2010) |
| Terry Simpson | (2010) |
| Brian Santy | (2009) |
| Linda Stephens, Alternate | |
| Donna Trudell, Alternate | |

Administrative Assistant

Donna Clark

Moderator

Philip Clark (2010)

Animal Control Officer

Michael Slavtcheff

Road Crew

Thomas Smith, Road Agent
Scott Stuart, Road Crewperson

Bookkeeper

Donna Clark

Tax Collector

Carol Messner (2010)
Cynthia Schieman, Deputy

Town Clerk

Carol Messner (2010)
Cynthia Schieman, Deputy

Treasurer

Celine Presby (2010)

Ballot Clerks

| | | | |
|----------------|--------------|--------------|---------------|
| Florence Corey | Allen Gombas | Nancy Labbay | Terry Simpson |
|----------------|--------------|--------------|---------------|

Cemetery Committee

Brett Presby
James Trudell
Perry Williams

School Board

| | |
|-------------------|--------|
| Wendy Ho-Sing-Loy | (2011) |
| James Trudell | (2010) |

Conservation Commission

James Seidel (2011)
Robert Chenevert, Chairman (2009)
Lisa Linowes (2009)

Supervisors of the Checklist

(3 residents of Lyman RSA 41:46-a)

Ann Baker (2014)
James Madru (2012)
Frada Kaplan (2010)

Trustees of the Trust Funds (3 yr. term RSA 31:22)

Beth Hubbard (2011)
Lisa Linowes (2010)
Christine Meserve (2009)

Drug & Alcohol Testing Supervisor/Safety Coordinator

Donna Clark

Welfare Officer

Donna Clark

Forest Fire Warden

Brett Presby
Richard Hubbard, Deputy

Handicap Coordinator

Board of Selectmen

Health Officer

Board of Selectmen

Emergency Management Director

Elaine Sherry

The Selectmen meet every Monday from 6-8 PM at the Town Office. Meetings are open to the public unless advertised otherwise. The Planning Board meets by appointment the first Wednesday of the month at 7 PM at the Town Office. All additional meetings or changes are published in the Littleton Courier, the Caledonian Record, and the White Mountain Shopper and/or posted at the Town Office and on our website at LymanNH.org as required.

RESULTS OF THE 2008 WARRANT

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY, the ELEVENTH day of MARCH 2008; polls to open at ELEVEN O'CLOCK in the morning and will not close before SIX O'CLOCK in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at **SEVEN O'CLOCK** in the evening.

ARTICLE 1. *To choose all necessary Town Officers for the ensuing year.*

Article 1 was acted upon during the hours of 11:00 am when Moderator Phil Clark opened the polls until the polls were declared closed at 6:00 pm in said Town Hall.

Present were Moderator: Phil Clark, Selectmen Chairman: Steve Moscicki, Selectman: Jim Trudell, Selectman: Elaine Sherry, Administrative Assistant: Donna Clark, Town Clerk/Tax Collector: Carol Messner and Road Agent: Tom Smith. At 7:00 pm Moderator Clark called the meeting to order, welcomed all and read the results of Article 1.

The following were chosen as Town Officers for the ensuing year:

Selectmen (three year term): Stephen Moscicki 79 votes
Planning Board (three year term): Bruce Beane 57 votes
Planning Board (three year term): Rosemary Colombi 53 votes
Board of Adjustment (three year term): Stephen Moscicki 72 votes
Board of Adjustment (three year term): Robert Chenevert 5 votes
Moderator (two year term): Philip Clark 52 votes
Supervisor of the Checklist (six year term): Ann Baker 99 votes
Trustee of the Trust Funds (three year term): Beth Hubbard 3 votes

Article 2. *To see if the Town will vote to raise and appropriate the sum of Three Hundred Twenty-Five Thousand One Hundred Seventy Dollars (\$325,170) to defray Town charges for the ensuing year. (Majority vote required) (Recommended by the Selectmen)*

| | |
|---|-------------|
| Executive..... | \$48,274.00 |
| Election, Reg., Vital Statistics..... | 50,950.00 |
| Financial Administration..... | 42,894.00 |
| Legal Expenses | 1,000.00 |
| Planning..... | 11,010.00 |
| Zoning..... | 1,555.00 |
| General Government Buildings | 24,700.00 |
| Cemeteries | 2,655.00 |
| Insurance not otherwise allocated | 10,500.00 |
| Advertising & Regional Assoc. | 2,100.00 |
| Other General Government | 500.00 |
| Ambulance | 1,715.00 |
| Fire | 16,000.00 |
| Emergency Management..... | 3,000.00 |
| Solid Waste Disposal | 41,088.00 |

| | |
|---|-----------|
| <i>Admin. & Pest Control</i> | 1,265.00 |
| <i>Health Agencies</i> | 2,929.00 |
| <i>Welfare Administration</i> | 500.00 |
| <i>Welfare Vendor Payments</i> | 100.00 |
| <i>Parks & Recreation</i> | 220.00 |
| <i>Library</i> | 1,000.00 |
| <i>Patriotic Purposes</i> | 85.00 |
| <i>Other Culture</i> | 1,000.00 |
| <i>Conservation</i> | 30.00 |
| <i>Principal on Long Term Notes</i> | 40,000.00 |
| <i>Interest on Long Term Notes</i> | 12,600.00 |
| <i>Interest on TAN</i> | 7,500.00 |

Steve Moscicki made the motion to move the Article. It was seconded by Elaine Sherry. Jim Trudell began by telling the audience of approximately 50 people that the town tax to be raised is reduced from last year by more than \$45,000 without cutting services. He explained the final fund balance figure received from the auditors after the Budget Hearing was more than we had estimated. He proposed paying off either the town garage or the highway grader at the end of 2008 thus saving \$1410 in interest on the grader or \$3825 in interest on the garage. The Selectmen recommend paying off the Highway Garage. Celine Presby made a motion to amend Article 2 to increase line #4711 Principal on Long Term Notes by \$42,201 for a new appropriation of \$367,371. This was seconded by Frada Kaplan. Moderator Clark reread the Article as amended for \$367,371 and called for a vote. The article passed with all ayes. It was then decided to review the detail included in Article 2 and retake the vote at the conclusion. Trudell displayed the "Profit and Loss Budget vs Actual" on the overhead projector and went line by line. *** (Election, Reg., Vitals) The Town Clerk/Tax Collector Messner and new Deputy Town Clerk/Tax Collector, Cindy Schieman, will be attending classes in Concord this summer to learn to process the state portion of vehicle registrations. This will eliminate the drive to Littleton or Twin Mountain for residents' annual renewals and should begin early August. *** (Mapping) The 2008 budget reflects the 2nd phase of a 3-phase project by Cartographic Associates updating Lyman's maps. *** (Revaluation of Property) The state is recommending Lyman do a statistical update this year at a cost of \$23,000. This would be a 'mini-reval' to bring our values in line. Per Trudell, we are fighting against having to do the update. If needed, the revaluation payment will be covered by the capital reserve fund for that purpose. *** (Planning Board) Some professional services may be utilized this year. Bruce Beane, member, spoke on behalf of the Board. The Master Plan is completed and available. A "rules of procedure" document. has also been completed insuring consistency among current and future members. They are revising subdivision regulations and are reviewing road policy standards by working with the Board of Selectmen. *** (General Gov't Buildings) There are several areas of the Town Hall that need attention. The building needs paint, the ramps need work and a new door and there is some rot in the front corner sill. *** (Sanitation) Lyman received over \$17,000 in 2007 from recycling. *** (Debt Service) Long term notes are payments for the truck, the dam, the grader and the garage. *** With no further discussion a vote was again taken on the Article as amended to \$367,371.

The amended Article passed with all in favor.

ARTICLE 3. *To see if the Town will vote to raise and appropriate the sum of Three Hundred Twenty-Two Thousand Five Hundred Thirty-Five Dollars (\$322,535) for maintenance, expenses, salaries, supplies, and equipment for the Highway Department for the ensuing year. (Majority vote required) (Recommended by Selectmen)*

| | |
|------------------------------|---------------|
| Highway Administration | \$ 122,160.00 |
| Highway Maintenance | 200,375.00 |

A motion to move the Article was made by Moscicki and seconded by Sherry. Trudell prefaced by saying the Highway crew is doing a great job. The Selectmen want to be aggressive again this year with road repairs and maintenance. The initial focus for laying down 8-10,000 yards of gravel will be on Dodge Pond Rd, Bobbin Mill Rd, Davis Drive and Ogontz Road. A lot of material is already paid for and on hand. The total decrease in the Highway budget is \$16,760.

The Article passed with all in favor.

ARTICLE 4. *To see if the Town will vote to discontinue the Major Lyman Road Improvement Capital Reserve Fund created in 1999. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Town's general fund. (Majority vote required) (Recommended by the Selectmen)*

Clark read the Article which was moved by Moscicki and seconded by Sherry. Trudell explained the equipment replacement fund and the hopes of putting away \$50,000 each year. To raise the \$50,000 annually we probably could get \$25,000 per year from the fund balance and then appropriate \$25,000. The goal is to avoid borrowing large amounts of money as equipment needs replacement. As current loans are paid off, that money would become available. Trudell said our Highway Crew takes good care of the equipment so vehicles may last longer than he anticipates.

With no further discussion, Clark reread the Article, a vote was taken and the Article passed with all in favor.

ARTICLE 5. *To see if the Town will vote to raise and appropriate the sum of Twenty-Six Thousand Dollars (\$26,000) to be placed in the existing Highway Equipment Capital Reserve Fund. These funds represent the amount from the discontinuance of the Major Lyman Road Improvement Capital Reserve Fund. (Majority vote required) (Recommended by the Selectmen)*

The Article was read by Clark, moved by Moscicki and seconded by Sherry. With no discussion a vote was taken and the Article passed with all in favor.

ARTICLE 6. *To see if the Town will vote to raise and appropriate the sum of Twenty-Four Thousand Dollars (\$24,000) to be placed in the existing Highway Equipment Capital Reserve Fund. These funds to come from the Town's Undesignated Fund Balance (surplus). (Majority vote required) (Recommended by the Selectmen)*

The Article was read by Clark, moved by Moscicki and seconded by Sherry. With no discussion a vote was taken and the Article passed with all in favor.

ARTICLE 7. *To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be placed in the existing Property Revaluation Capital Reserve Fund. (Majority vote required) (Recommended by the Selectmen)*

Clark read the article which was moved by Moscicki and seconded by Sherry. Trudell explained this is money being put away towards our revaluation. Lyman is trying to get on a 5-year reval schedule (which would be done in 2010) and hopes to be allowed to avoid the statistical update this year. This is to add \$8,000 to the existing \$34,000 already raised and held in a capital reserve fund for the 2010 reval which would cost approximately \$58,000. This would bring our account balance to \$42,000. If the State forces the Selectmen to do the statistical update this year at a cost of \$23,000, the Selectmen would pay for it from this same capital reserve fund. At this point, the Selectmen are fighting against having to do the update and our assessors agree with our position.

With no further discussion a vote was taken and the Article passed with all in favor.

ARTICLE 8. *To transact any other business that may legally come before the Meeting.*

Trudell thanked those who attended the Dodge Pond Day. *** The annual inventories mailed to residents are being discontinued. *** Celine Presby announced that \$330 was raised at the Dodge Pond Day party and that \$250 will be donated to the Town to help defray the cost of the dam payment this year. *** The Lisbon School meeting is March 19, 2008. *** The Town Clerk's Office has new hours of Monday, Wednesday and Thursday. This coincides with the Selectmen's office hours. *** Brett Presby thanked the Selectmen for all their hard work. Trudell, in turn, thanked all the hard work done by all those helping to run the town affairs. With no further matters to consider, Clark requested a motion to recess which was made by Trudell. It was seconded by all. Clark declared the meeting dissolved at 8:15 pm.

Given under our hands and seal this 11th day of March, 2008.

The Lyman Board of Selectmen
Steve Moscicki, Chairman
Elaine Sherry
James Trudell

Respectfully submitted,
A TRUE COPY, abridged, ATTEST
Carol M. Messner, Lyman Town Clerk
The meeting minutes in their entirety are filed at the Town Clerk's office.

2008 SUMMARY INVENTORY OF ASSESSED VALUATION

| | |
|--|----------------------|
| Number of Parcels: | 716 |
| Valuations | |
| Non-Utility Land and Improvements Value: | \$60,798,391.00 |
| Utility Value: | 779,700.00 |
| Exempt Property Value: | <u>(938,700.00)</u> |
| Valuation Before Exemptions | 60,639,391.00 |
| Exemptions Applied: | <u>(120,000.00)</u> |
| Net Valuation: | 60,519,391.00 |
| Net Non-Utility Valuation: | 59,739,691.00 |
| Net Utility Valuation: | 779,700.00 |
| Taxes | |
| Property Tax: | 1,098,452.00 |
| Veterans Credits Applied: | <u>(11,000.00)</u> |
| Total Tax Bills: | \$1,087,452.00 |

2008 STATEMENT OF APPROPRIATIONS TAXES ASSESSED AND TAX RATE

| | | | |
|--|------------------|-----------------------|-------------------|
| Town | | | |
| Gross Appropriations | \$747,906.00 | | |
| Less: Revenues | (406,360.00) | | |
| Less: Shared Revenues | (2,655.00) | | |
| Add: Overlay | 1,888.00 | | |
| War Service Credits | <u>11,000.00</u> | | |
| Net Town Appropriation | | \$351,779.00 | |
| Special Adjustment | | <u>.00</u> | |
| Approved Town Tax Effort | | 351,779.00 | |
| Town Rate | | | \$ 5.81 |
| School Portion | | | |
| Net Local School Budget | | .00 | |
| Regional School Apportionment | | 831,643.00 | |
| Less: Equitable Education Grant | | (165,346.00) | |
| Less: State Education Taxes | | <u>(137,398.00)</u> | |
| Approved School(s) Tax Effort | | 528,899.00 | |
| Local School Rate | | | 8.74 |
| State Education Taxes | | | |
| Equalized Valuation (no utilities) x | 2.14 | | |
| 64,204,837.00 | | 137,398.00 | |
| Divide by Local Assessed Valuation (no utilities) | | | |
| 59,739,691.00 | | | |
| Excess State Education Taxes to be Remitted to State | | .00 | |
| State School Rate | | | 2.30 |
| County Portion | | | |
| Due to County | 80,746.00 | | |
| Less: Shared Revenues | <u>(373.00)</u> | | |
| Approved County Tax Effort | | 80,373.00 | |
| County Rate | | | 1.33 |
| Total Rate | | | 18.18 |
| Total Property Taxes Assessed | | 1,098,449.00 | |
| Less: War Service Credits | | (11,000.00) | |
| Add: Village District Commitment(s) | | <u>.00</u> | |
| Total Property Tax Commitment | | \$1,087,449.00 | |
| Proof of Rate | | | |
| Net Assessed Valuation | | Tax Rate | Assessment |
| State Education Tax (no utilities) | \$59,739,691.00 | \$ 2.30 | \$ 137,398.00 |
| All Other Taxes | \$60,519,391.00 | 15.88 | <u>961,051.00</u> |
| | | | \$1,098,449.00 |

2008 TAX EDUCATION RATE CALCULATION

Analysis of Values Assigned to Local and Cooperative School District(s)

| | Elementary | 1 st Coop Lisbon Regional | 2 nd Coop | Total |
|--|------------|---|----------------------|--------------|
| Cost of Adequate Education | .00 | \$302,744.00 | .00 | \$302,744.00 |
| % of Town's Cost of Adequate Education | 0.0000% | 100.0000% | 0.0000% | 100% |
| Adequate Education Grant | .00 | 165,346.00 | .00 | 165,346.00 |
| District's Share - Retained State Tax* | .00 | 137,398.00 | .00 | 137,398.00 |
| | | "Excess" State Taxes | | .00 |
| | | Total State Taxes | | 137,398.00 |
| Local Education Tax* | .00 | 528,899.00 | .00 | 528,899.00 |

***Pay These Amounts to School = Total \$666,297**

The cost of an adequate education is determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the state education tax amount to allocate a portion of the state education taxes to each school district.

The difference between the adequate education for each school district and each school district's share of the state education taxes becomes the adequate education grant for each school district.

2008 SCHEDULE OF TOWN PROPERTY

| | |
|---|--------------|
| Town Hall/Office Building & Land | \$189,900.00 |
| Furniture & Equipment | 50,000.00 |
| Highway Department Buildings & Land | 322,100.00 |
| Vehicles, Equipment & Supplies | 405,000.00 |
| Inventory of Highway Vehicles & Equipment | |
| 1985 Morbark Chipper | |
| 1988 Caterpillar Backhoe | |
| 1993 Ford L800 Truck | |
| 1997 Fiat/Hitachi Wheel Loader | |
| 1999 Sterling Truck | |
| 1999 Caterpillar Grader | |
| 2006 Chevy 3500 One-Ton Truck | |
| 2008 International 10-Wheel Truck | |
| Pressure Washer, Rock Rakes, Plows, Sanders | |
| Cemetery/Ground Maintenance | |
| Equipment 1998 Husqvarna Riding Lawn Mower | |
| Husqvarna Push Mower | |
| Utility Trailer | |
| Grange Hall Community Assoc. Building & Land | 136,100.00 |
| Furniture & Equipment | 3,000.00 |
| Mitchell Park - Land Only (Map 53/Lot 6) | 8,400.00 |
| Former Tomlinson Lot (Map 172/Lot 71) | |
| By tax deed (02-27-1990, recorded 10-03-2000) | 4,100.00 |
| Former Froelich Lot (Map 51/Lot 17) | |
| By tax deed (2445/351) (12-27-1999) | 16,500.00 |
| Forest Fire Equipment | |
| (Including 1952 Strickland M100 Utility Trailer, 10235) | 800.00 |

TOWN CLERK

To the Voters of the Town of Lyman:

I hereby submit the annual report of the financial doings of the office for the year 2008.

| | |
|--|--------------|
| Auto Permits Issued for 2008..... | \$97,105.00 |
| Titles | 282.00 |
| State Motor Vehicle Registration Fees | 674.00 |
| Dog License Fees for 2008 | 1,145.50 |
| Dog License Penalties..... | 20.00 |
| Vital Statistics..... | 413.00 |
| UCC's | 210.00 |
| Insufficient Check Penalties | 33.00 |
| Filing, Pole, Checklist, Wetland, Other Fees | <u>81.00</u> |
| Total Receipts | \$99,963.50 |

Respectfully submitted,
Carol M. Messner
Town Clerk

The Town Clerk's office is pleased to announce that the status of Municipal Agent was successfully achieved and implemented August 11th, 2008. The State of NH offered clerks an opportunity to benefit from a federal grant and this office decided to go for it. It appears all the preparations and apprehensions were worth-while as there has been nothing but positive feedback to date. We are now able to distribute decals and license plates in most cases. There are a couple changes which may factor into your decision. The town charge will include a \$3 municipal agent fee on each state transaction. This is not charged at the Twin Mountain substation. Secondly, check payments will require two checks; one check to the town and one to the state. Since the inception of this program we have found several surrounding towns' residents are completing their registrations in Lyman. This is a welcome source of extra income to our town.

Additionally, another program is new to Lyman. Before your registration expires, this office will send you a notice which will allow you to renew by mail. It is helpful to those whose vehicles, and thus registrations, are away from home with family members. It also serves as a reminder to renew which is useful to most of us.

The new status offers options and choices to Lyman residents.

Respectfully submitted,
Carol M. Messner
Town Clerk

TAX COLLECTOR

Fiscal Year Ended December 31, 2008

DEBITS

| | Levy 2008 | Levy 2007 | Levy 2006 |
|---|----------------|-----------------|--------------|
| Uncollected Taxes - Beginning of Fiscal Year: | | | |
| Property Taxes - #3110 | \$ 0.00 | \$125,088.56 | \$0.00 |
| Land Use Change Taxes - #3120 | 0.00 | 2,150.00 | 0.00 |
| Timber Yield Taxes - #3185 | 0.00 | 2,281.81 | 0.00 |
| This Year's New Credits | (10,850.14) | | |
| Taxes Committed This Fiscal Year: | | | |
| Property Taxes - #3110 | 1,087,452.00 | 0.00 | 0.00 |
| Land Use Change Taxes - #3120 | 15,768.00 | 0.00 | 0.00 |
| Timber Yield Taxes - #3185 | 5,478.95 | 0.00 | 0.00 |
| Excavation Tax @\$0.02/yd - #3187 | 163.70 | 0.00 | 0.00 |
| Overpayment Refunds: | | | |
| Credits Refunded | 10,850.14 | 0.00 | 0.00 |
| Interest - Late Tax - #3190 | <u>258.46</u> | <u>8,233.62</u> | <u>0.00</u> |
| TOTAL DEBITS | \$1,109,121.11 | \$137,753.99 | \$0.00 |

CREDITS

| | | | |
|---|----------------|--------------|-------------|
| Remitted To Treasurer During Fiscal Year: | | | |
| Property Taxes | \$ 974,389.36 | \$94,623.18 | \$0.00 |
| Land Use Change Taxes | 15,768.00 | 0.00 | 0.00 |
| Timber Yield Taxes | 3,520.13 | 2,221.98 | 0.00 |
| Interest & Penalties | 258.46 | 8,233.62 | 0.00 |
| Excavation Tax @\$0.02/yd | 163.70 | 0.00 | 0.00 |
| Converted To Liens (Principal only) | 0.00 | 32,675.21 | 0.00 |
| Abatements Made: | | | |
| Timber Yield Taxes | 1,358.66 | 0.00 | 0.00 |
| Uncollected Taxes --End of Year #1080: | | | |
| Property Taxes | 113,062.64 | 0.00 | 0.00 |
| Land Use Change Taxes | 0.00 | 0.00 | 0.00 |
| Timber Yield Taxes | <u>600.16</u> | <u>0.00</u> | <u>0.00</u> |
| TOTAL CREDITS | \$1,109,121.11 | \$137,753.99 | \$0.00 |

SUMMARY OF TAX SALE/LIEN ACCOUNTS

Fiscal Year Ended December 31, 2008

DEBITS

| | Levy 2007 | Levy 2006 | Levy 2005 |
|--|---------------|-----------------|-----------------|
| Unredeemed Liens Beginning Of Fiscal Year | \$ 0.00 | \$24,010.18 | \$12,460.80 |
| Liens Executed During Fiscal Year | 36,224.44 | 0.00 | 0.00 |
| Interest & Costs Collected | <u>739.40</u> | <u>2,202.19</u> | <u>4,459.25</u> |
| TOTAL LIEN DEBITS | \$36,963.84 | \$26,212.37 | \$16,920.05 |

CREDITS

| | | | |
|--------------------------------------|------------------|------------------|-------------|
| Remitted To Treasurer Redemptions | \$12,216.65 | \$10,670.11 | \$12,460.80 |
| Interest & Costs Collected - #3190 | 739.40 | 2,202.19 | 4,459.25 |
| Abatements of Unredeemed Liens | 0.00 | 0.00 | 0.00 |
| Unredeemed Liens End of Year - #1110 | <u>24,007.79</u> | <u>13,340.07</u> | <u>0.00</u> |
| TOTAL LIEN CREDITS | \$36,963.84 | \$26,212.37 | \$16,920.05 |

TREASURER

Fiscal Year Ended December 31, 2008

The Town borrowed one sum of \$400,000.00 from Woodsville Guaranty Savings Bank at the interest rate of 2.875% per annum. This Tax Anticipation Note was issued on May 27, 2008 and was due December 26, 2008. This note was paid off on December 2, 2008, saving \$2,299.66 in interest.

The Town borrowed one sum of \$100,000.00 from Woodsville Guaranty Savings Bank at the interest rate of 3.50% per annum. This Tax Anticipation Note was issued on October 6, 2008 and was due December 26, 2008. This note was paid off on December 2, 2008, saving \$320.28 in interest.

On December 27, 2002, the Town had borrowed \$105,503.00 for construction of the Highway Garage. This note was due December 26, 2012. As approved at the March 2008 Town Meeting, this loan was paid in full on November 25, 2008. By paying this loan off four years early, the Town saved \$3,825.51 in interest.

The Town's "General Fund" account with New Hampshire Deposit Investment Pool earned \$1,732.10 in interest. The account balance as of December 31, 2008 is \$129,003.04. Interest rates varied from .99% to 4.91%.

The "Lyman Housing Improvement Program" account earned \$495.47 in interest bringing the current balance to \$16,754.34.

The "Dodge Pond Dam Preservation Fund" shows \$470.11 as a current balance. On March 10, 2008, this fund donated \$250.00 to the Town from proceeds of the annual Dodge Pond Dip party.

The Laconia Savings Bank account had a balance of \$46,175.85 at the end of 2007. On April 25, 2008, the Town transferred \$40,000.00 to the Woodsville Guaranty Saving Bank general fund checking account. We earned \$140.10 in interest, bringing the current balance on this account to \$6,281.42.

Respectfully submitted,

Celine Presby
Treasurer

TREASURER'S BALANCE SHEET

Beginning Balance as of January 1, 2008 \$ 126,789.34

| Month | Receipts (+) | Orders (-) |
|---------------------------|-------------------|-------------------|
| January..... | \$ 43,246.96 | \$ 103,713.71 |
| February..... | 83,814.09 | 73,642.73 |
| March..... | 79,973.75 | 84,417.45 |
| April..... | 86,619.48 | 80,247.60 |
| May..... | 145,832.00 | 101,498.93 |
| June..... | 59,185.59 | 153,390.91 |
| July | 273,481.88 | 195,139.11 |
| August..... | 12,767.40 | 82,711.96 |
| September | 96,049.23 | 110,910.59 |
| October | 153,761.10 | 119,087.25 |
| November | 639,428.13 | 361,406.27 |
| December..... | <u>297,257.00</u> | <u>476,892.18</u> |
| January – December Totals | \$1,971,416.61 | \$1,943,058.69 |

| | |
|---------------------------------|----------------------|
| Beginning Balance | \$ 126,789.34 |
| + Total Receipts | <u>+1,971,416.61</u> |
| Subtotal | 2,098,205.95 |
| - Total Orders Paid | <u>-1,943,058.69</u> |
| Balance as of December 31, 2008 | \$ 155,147.26 |

Always bear in mind that the “Receipts” column includes:

Money transferred periodically from the Town’s General Fund Account with the NH Deposit Investment Pool (NHDIP) and Laconia Savings Bank.

Income from the Tax Lien Process (August): Paid by the Town to the Town’s Tax Collector for the purpose of converting outstanding property taxes to tax liens.

Respectfully submitted,
Celine Presby
Treasurer

2008 SUMMARY OF RECEIPTS (Pre-Audit)

From Tax Collector:

| | |
|---|------------------|
| Property Tax Current Year 2008 | \$ 974,389.36 |
| Property Tax Interest Current Year 2008 | 238.17 |
| Property Tax Previous Years | 129,970.73 |
| Property Tax Interest Previous Years | 11,669.94 |
| Yield Tax 2008 | 3,520.13 |
| Yield Tax Interest 2008 | 7.62 |
| Yield Tax 2007 | 2,221.98 |
| Yield Tax Interest 2007 | 415.30 |
| Current Land Use Penalty 2008 | 15,768.00 |
| Excavation Activity Tax 2008 | 163.70 |
| Excavation Activity Tax Interest 2008 | 12.67 |
| Property Tax Lien: Property Taxes | 32,675.21 |
| Property Tax Lien: Interest | 2,632.73 |
| Property Tax Lien: Costs and Fees | 916.50 |
| Overpayments | <u>10,850.14</u> |
| Subtotal | 1,185,452.18 |

From Town Clerk:

| | |
|---|--------------|
| Motor Vehicles | 97,105.00 |
| Motor Vehicle Titles | 282.00 |
| State Motor Vehicle Registration Fees | 674.00 |
| UCCs | 210.00 |
| Dog Licenses | 1,145.50 |
| Dog License Penalties | 20.00 |
| Vital Statistics: Research, Certificates and Licenses | 413.00 |
| Town Clerk Other Revenue: Filing Fees and Setting Poles | 81.00 |
| Insufficient Check Charges Redeemed | <u>33.00</u> |
| Subtotal | 99,963.50 |

From State of New Hampshire:

| | |
|--------------------------------|------------------|
| Highway Block Grant | 89,064.89 |
| Revenue Sharing Block Grant | 5,677.00 |
| Rooms & Meals Tax Distribution | <u>24,993.48</u> |
| Subtotal | 119,735.37 |

From Other Sources:

| | |
|--|-----------|
| Primex Workers Comp Refund | 28.00 |
| Selectmen's Office | 250.67 |
| Planning Board | 480.00 |
| Zoning Board of Adjustment | 30.00 |
| Pistol Permits | 110.00 |
| Trash Bags and Dump Stickers | 632.00 |
| 2008 Share of Recycling Center Revenue | 17,706.83 |

| | |
|--|----------------|
| Forest Fire/False Fire Alarm Reimbursements | 62.89 |
| Miscellaneous | 630.53 |
| Cemetery Lots and Items | 603.66 |
| Building Permits | 240.00 |
| Gifts and Donations | 250.00 |
| LGC Training Reimbursement | 35.00 |
| FEMA Storm Reimbursement | 3,238.72 |
| Transfer from Laconia Savings Bank to WGSB | 40,000.00 |
| Transfer from NH Deposit Investment Pool to WGSB | 180,000.00 |
| Transfer to NH Deposit Investment Pool | -147,000.00 |
| Wire Transfer Fees | -85.00 |
| Transfer from Trust Funds | 26,924.87 |
| Transfer to Trust Funds | -58,000.00 |
| Tax Anticipation Notes | 500,000.00 |
| Insufficient Check Bank Fee | -8.00 |
| NOW Account Interest | 135.39 |
| | <hr/> |
| Subtotal | 566,265.56 |
| From Tax Collector | 1,185,452.18 |
| From Town Clerk | 99,963.50 |
| From State of New Hampshire | 119,735.37 |
| From Other Sources | 566,265.56 |
| | <hr/> |
| Total Receipts | \$1,971,416.61 |

Respectfully submitted,
Celine Presby
Treasurer

2007 AUDIT REPORT



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Lyman
Lyman, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Lyman as of and for the fiscal year ended December 31, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Lyman's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The government-wide statement of net assets does not include any of the Town's capital assets nor the accumulated depreciation on those assets, and the government-wide statement of activities does not include depreciation expense related to those assets. These amounts have not been determined. Therefore, in our opinion, the financial statements referred to above do not present fairly the financial position of the governmental activities of the Town of Lyman at December 31, 2007, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the Town of Lyman as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The budgetary comparison information is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The Town of Lyman has not presented a management's discussion and analysis that accounting principles generally accepted in the United States of America have determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Lyman's basic financial statements. The combining and individual fund schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. They have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plodzik & Sanderson
Professional Association*

February 6, 2009

TOWN OF LYMAN

Town Meeting Warrant

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in the Town affairs:

You are hereby notified to meet at the Town Hall in said Town on TUESDAY, the TENTH of MARCH 2009; polls to open at ELEVEN O'CLOCK in the morning and will not close before SIX O'CLOCK in the evening in said Town Hall, to act on Article 1, the remaining Articles to be considered at **SEVEN O'CLOCK** in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Three Hundred Thirty Thousand Eight Hundred Thirty-Three Dollars (\$330,833) to defray Town charges for the ensuing year. (Majority vote required)

| | |
|---|-------------|
| Executive | \$48,855.00 |
| Election, Reg., Vital Statistics | 46,880.00 |
| Financial Administration | 49,812.00 |
| Legal Expenses | 1,000.00 |
| Planning | 7,010.00 |
| Zoning | 1,555.00 |
| General Government Buildings | 31,420.00 |
| Cemeteries | 2,855.00 |
| Insurance otherwise not allocated | 11,820.00 |
| Advertising & Regional Assoc | 1,600.00 |
| Other General Government | 500.00 |
| Ambulance | 1,785.00 |
| Fire | 16,500.00 |
| Emergency Management | 13,000.00 |
| Solid Waste Disposal | 42,940.00 |
| Animal Control | 1,265.00 |
| Health Agencies | 3,551.00 |
| Welfare Administration | 580.00 |
| Welfare Vendor Payments | 100.00 |
| Parks and Recreation | 220.00 |
| Library | 1,000.00 |
| Patriotic Purposes | 85.00 |
| Other Culture | 1,000.00 |
| Conservation | 50.00 |
| Principal on Long Term Notes | 29,850.00 |
| Interest on Long Term Notes | 9,600.00 |
| Interest on TAN | 6,000.00 |

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Two Hundred Ninety-Seven Thousand Eight Hundred Sixty Dollars (\$297,860) for

maintenance, expenses, salaries, supplies, and equipment for the Highway Department for the ensuing year. (Majority vote required)

| | |
|------------------------------|--------------|
| Highway Administration | \$124,735.00 |
| Highway Maintenance | \$173,125.00 |

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of Thirty Thousand Dollars (\$30,000) to be placed in the existing Highway Equipment Capital Reserve Fund. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of Eight Thousand Dollars (\$8,000) to be placed in the existing Property Revaluation Capital Reserve Fund. (Majority vote required) (Recommended by the Selectmen)

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Dollars (\$250) for Alumni Hall Cultural Center (Haverhill). (Majority vote required)

ARTICLE 7. Shall we modify the income and asset limits for the elderly exemptions from property taxes for all those who qualify under RSA 72:39-a & b as follows:

| | Current | Modified |
|------------------------|----------|----------|
| Income Limit – Single | \$15,000 | \$18,000 |
| Income Limit – Married | \$28,000 | \$30,000 |
| Asset Limit for Both | \$35,000 | \$40,000 |

If approved, these limits would take effect on April 1, 2009.

ARTICLE 8. To see if the town will vote to adopt RSA 41:9-a to authorize the Board of Selectmen to establish or amend fees for the issuance of any license or permit which is part of a regulatory program, and for the use or occupancy of any public revenue producing facility, the establishment of which has been authorized by vote of the town.

ARTICLE 9. To transact any other business that may legally come before the Meeting.

Given under our hands and seal this 11th day of February, 2009.

The Lyman Board of Selectmen
James Trudell
Elaine Sherry
Stephen Moscicki

2009 PROPOSED BUDGET OF THE TOWN OF LYMAN

| PURPOSE OF APPROPRIATION | Warrant Article | Recommended |
|--|-------------------------|-------------|
| GENERAL GOVERNMENT: | | |
| 4130-4139 Executive | 2 | \$48,855.00 |
| 4140-4149 Election, Reg. & Vital Stats. | 2 | 46,880.00 |
| 4150-4151 Financial Administration | 2 | 49,812.00 |
| 4153 Legal Expense | 2 | 1,000.00 |
| 4191-4193 Planning & Zoning | 2 | 8,565.00 |
| 4194 General Government Buildings | 2 | 31,420.00 |
| 4195 Cemeteries | 2 | 2,855.00 |
| 4196 Insurance | 2 | 11,820.00 |
| 4197 Advertising & Regional Assoc. | 2 | 1,600.00 |
| 4199 Other General Government | 2 | 500.00 |
| PUBLIC SAFETY: | | |
| 4215-4219 Ambulance | 2 | 1,785.00 |
| 4220-4229 Fire | 2 | 16,500.00 |
| 4290-4298 Emergency Management | 2 | 13,000.00 |
| HIGHWAYS & STREETS: | | |
| 4311-4312 Administration, Highways & Streets | see "Warrant Article 3" | |
| SANITATION: | | |
| 4324 Solid Waste Disposal | 2 | 42,940.00 |
| HEALTH: | | |
| 4414 Animal Control | 2 | 1,265.00 |
| 4415-4419 Health Agencies, Hospital & Other | 2 | 3,551.00 |
| WELFARE: | | |
| 4441-4442 Administration & Direct Assist. | 2 | 580.00 |
| 4445-4449 Vendor Payments & Other | 2 | 100.007 |
| CULTURE & RECREATION: | | |
| 4520-4529 Parks & Recreation | 2 | 220.00 |
| 4550-4559 Library | 2 | 1,000.00 |
| 4583 Patriotic Purposes | 2 | 85.00 |
| 4589 Other Culture & Recreation | 2 | 1,000.00 |
| CONSERVATION: | | |
| 4619 Other Conservation | | 50.00 |
| DEBT SERVICE: | | |
| 4711 Principal-Long Term Bonds & Notes | 2 | 29,850.00 |
| 4721 Interest-Long Term Bonds & Notes | 2 | 9,600.00 |
| 4723 Interest on Tax Anticipation Notes | 2 | 6,000.00 |

| | | |
|------------------------------|--------------------------------|---------------------|
| OPERATING TRANSFERS OUT: | | |
| 4915 To Capital Reserve Fund | see "Special Warrant Articles" | |
| SUB-TOTAL 1 | | <u>\$330,833.00</u> |

BUDGET SUMMARY

| | | |
|--|--|---------------------|
| Subtotal 1 Appropriations Recommended | | \$330,833.00 |
| Subtotal 2 Special Warrant Articles Recommended | | 38,000.00 |
| Subtotal 3 "Individual" Warrant Articles Recommended | | <u>298,110.00</u> |
| Total Appropriations Recommended | | <u>\$666,943.00</u> |

SPECIAL WARRANT ARTICLES:

Special Warrant Articles are defined in RSA 32:3, VI, as appropriations:

- 1) in petitioned Warrant Articles;
- 2) appropriations raised by bonds or notes;
- 3) appropriation to a separate fund created pursuant to law, such as capital reserve funds or trust funds;
- 4) an appropriation designated on the Warrant as a Special Article or as a nonlapsing or nontransferable article.

| | | |
|----------------------------|-----|---------------------|
| 4915 Capital Reserve Funds | 4,5 | <u>\$ 38,000.00</u> |
| SUB-TOTAL "2" RECOMMENDED | | \$ 38,000.00 |

INDIVIDUAL WARRANT ARTICLES:

Individual Warrant Articles are not necessarily the same as "Special Warrant Articles". Individual Warrant Articles might be negotiated cost items for labor agreements or items of a one time nature you wish to address individually.

| | | |
|---------------------------------|---|---------------------|
| 4312 Highway Operation | 3 | \$297,860.00 |
| 4589 Other Culture & Recreation | 6 | <u>250.00</u> |
| SUB-TOTAL "3" RECOMMENDED | | <u>\$298,110.00</u> |
| TOTAL | | \$336,110.00 |

2009 ESTIMATED REVENUE OF THE TOWN OF LYMAN

| SOURCES OF REVENUE | Warrant Article | Estimated |
|---|-----------------|------------------|
| TAXES: | | |
| 3120 Land Use Change Taxes | | \$ 10,000.00 |
| 3185 Timber Taxes | | 4,000.00 |
| 3186 Payment in Lieu of Taxes | | -0- |
| 3187 Excavation Tax | | 100.00 |
| 3189 Other Taxes | | -0- |
| 3190 Interest & Penalties on Delinquent Taxes | | 9,500.00 |
| LICENSES, PERMITS & FEES: | | |
| 3210 Business Licenses & Permits | | 200.00 |
| 3220 Motor Vehicle Permit Fees | | 94,750.00 |
| 3230 Building Permits | | 300.00 |
| 3290 Other Licenses, Permits & Fees | | 1,400.00 |
| FROM STATE: | | |
| 3351 Shared Revenues | | 5,500.00 |
| 3352 Meals & Rooms Tax Distribution | | 23,000.00 |
| 3353 Highway Block Grant | | 97,046.00 |
| 3359 Other - Emergency Management Grant for Plans | | 5,000.00 |
| 3379 From Other Governments | | -0- |
| CHARGES FOR SERVICES: | | |
| 3401-3406 Income from Departments | | 22,100.00 |
| 3409 Other Charges | | -0- |
| MISCELLANEOUS REVENUES: | | |
| 3501 Sale of Municipal Property | | 100.00 |
| 3502 Interest on Investments | | 1,600.00 |
| 3503-3509 Other | | 500.00 |
| INTERFUND OPERATING TRANSFERS IN: | | |
| 3915 From Capital Reserve Funds | | -0- |
| OTHER FINANCING SOURCES: | | |
| 3934 Proceeds from Long Term Bonds & Notes | | -0- |
| Amounts VOTED From F/B | | <u>40,000.00</u> |
| TOTAL ESTIMATED REVENUES & CREDITS | | \$315,096.00 |

BUDGET SUMMARY

| | |
|--|---------------------|
| Subtotal 1 Appropriations Recommended | \$330,833.00 |
| Subtotal 2 Special Warrant Articles Recommended | 38,000.00 |
| Subtotal 3 "Individual" Warrant Articles Recommended | <u>298,110.00</u> |
| Total Appropriations Recommended | \$666,943.00 |
| Less: Amount of Estimated Revenues & Credits | <u>(315,096.00)</u> |
| Estimated Amount of Taxes to be Raised | \$351,847.00 |

NOTES

SELECTMEN'S REPORT

This year was a good year for the Town of Lyman. Through extended power outages and all the rain and snow storms Mother Nature produced, we were able to accomplish a great deal and maintain an acceptable tax rate. We, as Selectmen, are sensitive to the economic downturn causing hardship to all Lyman residents. For this reason, we were happy to be able to lower taxes by almost \$1.00 per thousand. This year we have reduced the budget significantly, realizing that other Town revenues such as motor vehicle registrations will probably be down due to the economy.

This past year was again very busy for the Dynamic Duo, Tom Smith and Scott Stuart. It amazes us, the work they accomplish. We laid out 8,000 yards of gravel, ditched several roads, did roadside mowing, graded all gravel roads multiple times, and sprayed a good deal of calcium chloride to maintain our investment in our roads. They also put up sand and salt and kept the equipment in topnotch condition. This year's plan for laying out another 7,000 yards of gravel, ditching, grading and roadside mowing will begin as soon as weather permits.

Donna, Carol and Celine continue to do a bang up job in our Town Offices, helping to keep us on the straight and narrow. Special thanks to our Town Clerk, Carol Messner, for her hard work and extra effort that allowed Lyman to go online with the State for motor vehicle registrations. This service is not only a convenience to residents, but also brings additional income to the Town. Carol has done a wonderful job as our Town Clerk/Tax Collector. She is pleasant, knowledgeable and accessible. She is always striving to be better at her job and provide the best service to the town's people.

A good deal of work was done on the Town Hall. We wanted to improve one of the few Town buildings we have as well as blend the handicapped ramp into something that matched the original building. We believe, as do many others, that the result is fantastic.

The Selectmen would like to thank the Town Moderator, Supervisors of Checklist, Ballot Clerks and Town Clerk for working hours and hours during the four elections held in 2008. They are typical of the great type of people living in our small Town.

In addition, the Selectmen have been fortunate to have great people working on all the various boards and committees that are needed to effectively run the Town of Lyman including the Planning Board, Zoning Board of Adjustment, Cemetery Committee, Conservation Commission and Emergency Management Committee. We would also like to thank our Animal Control Officer, Forest Fire Warden and Deputy, Deputy Town Clerk and Trustees of the Trust Funds.

Thanks to people like these, Lyman is wonderful place to call home.

Respectfully submitted,
Lyman Board of Selectmen

Jim Trudell
Elaine Sherry
Steve Moscicki

ROAD AGENT'S REPORT

Lots of snow to be moved in 2008!

As planned for 2008, we were able to gravel Ogontz Road, and ditch and gravel Davis Drive, Dodge Pond Road and Bobbin Mill Road. Culverts were replaced on Under the Mountain Road, Pettyboro Road, Moulton Hill Road and Hunt's Mountain Road. We also had time to ditch, change a culvert and gravel Hubberton Road. This was all accomplished with hard work from Scott Stuart and I and the help of our part time truck driver, Jim Aldrich.

In 2009 we plan to gravel Brook Road and parts of Mountain Meadows Road, Under the Mountain Road and Moulton Hill Road. We will also replace the large culvert at the intersection of Pettyboro Road and Moulton Hill Road, put up winter sand, grade and spray calcium chloride as needed, and maintain the town's equipment to keep it in excellent working order. With the rising cost of mowing roadsides, we have split the Town into two parts and will alternate the mowing from year to year.

We appreciate drivers using caution when approaching equipment and workers in the road!

In closing, Scott and I enjoy working for the Town of Lyman and look forward to a productive 2009. If you ever have questions or concerns about the roads, please do not hesitate to give us a call at the garage at 838-5246.

Respectfully submitted,

Tom Smith, Road Agent

2008 GENERAL FUND - UNAUDITED
Statement of Appropriations, Expenditures and Encumbrances
(Non-GAAP Budgetary Basis)

| | Appropriations 2008 | Expenditures Net of Refunds | Encumbered To 2009 |
|---------------------------------------|------------------------|-----------------------------------|--------------------------|
| Current: | | | |
| General Government: | | | |
| Executive | \$ 48,274.00 | \$ 41,644.00 | \$ |
| Election and Registration | 50,950.00 | 46,119.00 | |
| Financial Administration | 42,894.00 | 37,879.00 | |
| Legal | 1,000.00 | 1,457.00 | |
| Planning and Zoning | 12,565.00 | 2,588.00 | |
| General Government Buildings | 24,700.00 | 26,197.00 | |
| Cemeteries | 2,655.00 | 1,911.00 | |
| Insurance, not otherwise allocated | 10,500.00 | 12,148.00 | |
| Advertising and Regional Associations | 2,100.00 | 1,193.00 | |
| Other | <u>500.00</u> | <u>.00</u> | |
| Total General Government | 196,138.00 | 171,136.00 | |
| Public Safety: | | | |
| Ambulance | 1,715.00 | 1,715.00 | |
| Fire Department | 16,000.00 | 16,000.00 | |
| Emergency Management | <u>3,000.00</u> | <u>449.00</u> | |
| Total Public Safety | 20,715.00 | 18,164.00 | |
| Highways and Streets: | <u>322,535.00</u> | <u>311,327.00</u> | |
| Total Highways and Streets | 322,535.00 | 311,327.00 | |
| Sanitation: | | | |
| Solid Waste Disposal | <u>41,088.00</u> | <u>40,966.00</u> | |
| Total Sanitation | 41,088.00 | 40,966.00 | |
| Health: | | | |
| Animal Control | 1,265.00 | 854.00 | |
| Health Agencies | <u>2,929.00</u> | <u>2,979.00</u> | |
| Total Health | 4,194.00 | 3,833.00 | |
| Welfare: | <u>600.00</u> | <u>1,838.00</u> | |
| Total Welfare | 600.00 | 1,838.00 | |
| Culture and Recreation: | | | |
| Parks and Recreation | 220.00 | .00 | |
| Library | 1,000.00 | 1,000.00 | |
| Patriotic Purposes | 85.00 | 75.00 | |

| | | | |
|------------------------------------|---------------------|---------------------|----------------|
| Other | <u>1,000.00</u> | <u>1,000.00</u> | |
| Total Culture and Recreation | 2,305.00 | 2,075.00 | |
| Conservation: | <u>30.00</u> | <u>40.00</u> | |
| Total Conservation | 30.00 | 40.00 | |
| Debt Service: | | | |
| Principal of Long-Term Debt | 82,201.00 | 82,097.00 | |
| Interest on Long- Term Debt | 12,600.00 | 12,332.00 | |
| Interest on Tax Anticipation Notes | <u>7,500.00</u> | <u>4,868.00</u> | |
| Total Debt Service | 102,301.00 | 99,297.00 | |
| Other Financing Uses: | | | |
| Transfers out: | | | |
| Expendable Trust Fund | <u>58,000.00</u> | <u>58,000.00</u> | |
| Total Other Financing Uses | 58,000.00 | 58,000.00 | |
| Total Appropriations, | | | |
| Expenditures and Encumbrances | <u>\$747,906.00</u> | <u>\$706,676.00</u> | <u>\$ 0.00</u> |

2008 GENERAL FUND - UNAUDITED
Statement of Estimated and Actual Revenues
(Non-GAAP Budgetary Basis)

| | Estimated | Actual |
|--|----------------------------|--------------------------|
| Taxes: | | |
| Property | \$338,891.00 | \$339,811.00 |
| Land Use Change | 15,800.00 | 15,768.00 |
| Timber/Yield | 4,400.00 | 5,479.00 |
| Excavation | 100.00 | 164.00 |
| Interest and Penalties on Taxes | <u>10,300.00</u> | <u>12,344.00</u> |
| Total Taxes | 369,491.00 | 373,566.00 |
| Licenses, Permits and Fees: | | |
| Business Licenses & Permits | 200.00 | 210.00 |
| Motor Vehicle Permit Fees | 93,250.00 | 98,061.00 |
| Building Permits | 200.00 | 240.00 |
| Other | <u>1,500.00</u> | <u>1,689.00</u> |
| Total Licenses, Permits and Fees | 95,150.00 | 100,200.00 |
| Intergovernmental: | | |
| State: | | |
| Shared Revenue Block Grant | 5,304.00 | 5,304.00 |
| Meals and Rooms Distribution | 24,993.00 | 24,993.00 |
| Highway Block Grant | 81,184.00 | 89,065.00 |
| Federal: | | |
| FEMA | <u>8,109.00</u> | <u>3,239.00</u> |
| Total Intergovernmental | 119,590.00 | 122,601.00 |
| Charges For Services: | | |
| Income from Departments | <u>19,000.00</u> | <u>22,005.00</u> |
| Total Charges For Services | 19,000.00 | 22,005.00 |
| Miscellaneous: | | |
| Sale of Cemetery Lots | 600.00 | 604.00 |
| Interest on Investments | 2,400.00 | 2,008.00 |
| Insurance Dividends and Reimbursements | .00 | 28.00 |
| Other | <u>900.00</u> | <u>883.00</u> |
| Total Miscellaneous | 3,900.00 | 3,523.00 |
| Other Financing Sources: | | |
| Transfers In: | | |
| Trust Funds: Capital Reserves | <u>26,925.00</u> | <u>26,925.00</u> |
| Total Other Financing Sources | 26,925.00 | 26,925.00 |
| Total Revenues and Other Financing Sources | 634,056.00 | <u><u>648,820.00</u></u> |
| Unreserved Fund Balance Used To Reduce Tax Rate | <u>113,850.00</u> | |
| Total Revenues, Other Financing Sources and Use of Fund Balance | <u><u>\$747,906.00</u></u> | |

2008 COMBINED BALANCE SHEET - UNAUDITED **Governmental Funds**

ASSETS AND OTHER DEBITS

| | General Fund | Expendable Trust Funds | Other Governmental Funds* | Total Governmental Funds |
|---|-------------------------|---------------------------------------|--|---|
| Assets: | | | | |
| Cash and Cash Equivalents | \$161,904.00 | \$143,726.00 | \$ 2,793.00 | \$308,423.00 |
| Investments | 129,003.00 | | 16,754.00 | 145,757.00 |
| Receivables, Net of Allowance For Uncollectible: | | | | |
| Taxes | 145,017.00 | | | 145,017.00 |
| Intergovernmental | 20,530.00 | | | 20,530.00 |
| Total Assets | <u>\$456,454.00</u> | <u>\$143,726.00</u> | <u>\$ 19,547.00</u> | <u>\$619,727.00</u> |

LIABILITIES AND FUND BALANCE

| | | | | |
|--|---------------------|----|-------------|---------------------|
| Liabilities: | | | | |
| Accrued Salaries and Benefits | \$ 1,645.00 | \$ | \$ | \$ 1,645.00 |
| Intergovernmental Payable | <u>323,813.00</u> | | | <u>323,813.00</u> |
| Total Liabilities | <u>\$325,458.00</u> | | | <u>\$325,458.00</u> |
| Fund Balances: | | | | |
| Reserved for Endowments | \$ | \$ | \$ 1,100.00 | \$ 1,100.00 |
| Reserved for Special Purposes | | | 1,223.00 | 1,223.00 |
| Unreserved, Undesignated, Reported In: | | | | |

| | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund | 130,996.00 | | | |
| Special Revenue Funds | | | | 130,996.00 |
| Total Fund Balances | <u>130,996.00</u> | <u>143,726.00</u> | <u>17,224.00</u> | <u>160,950.00</u> |
| Total Liabilities and | | | | |
| Fund Balances | <u>\$456,454.00</u> | <u>\$143,726.00</u> | <u>\$ 19,547.00</u> | <u>\$619,727.00</u> |

* Other Governmental Funds includes Housing Improvement Program,
Dodge Pond Dam Preservation and Permanent Funds.

The notes to the basic financial statements are an integral part of this statement.

AMORTIZATION OF ALL GENERAL OBLIGATION

| Fiscal Year Ending December 31, 2008 | Principal | Interest | Total |
|---|------------------|---------------|------------------|
| 2009 | 29,849.00 | 9,574.00 | 39,423.00 |
| 2010 | 30,365.00 | 8,504.00 | 38,869.00 |
| 2011 | 30,904.00 | 7,412.00 | 38,316.00 |
| 2012 | 21,676.00 | 6,313.00 | 27,989.00 |
| 2013 | 22,268.00 | 5,391.00 | 27,659.00 |
| 2014-2018 | 55,964.00 | 16,570.00 | 72,534.00 |
| 2019-2023 | 41,357.00 | 7,966.00 | 49,323.00 |
| 2024-2025 | <u>16,544.00</u> | <u>957.00</u> | <u>17,501.00</u> |
| Totals | \$248,927.00 | \$62,687.00 | \$311,614.00 |

LONG-TERM DEBT

Changes in the Town's long-term obligations during the year ended December 31, 2008 consisted of the following:

| | Balance Beginning | Additions | Reductions | Balance Ending |
|--------------------------|----------------------|---------------|---------------------|---------------------|
| General Obligation Notes | <u>\$331,023.00</u> | <u>\$.00</u> | <u>\$ 82,096.00</u> | <u>\$248,927.00</u> |

AMORTIZATION OF LONG-TERM DEBT

Long-term debt payable at December 31, 2008 is comprised of the following:

| | Original Amount | Issue Date | Maturity Date | Interest Rate % | Outstanding at 12/31/08 |
|----------------------------------|--------------------|---------------|------------------|-----------------------|-------------------------------|
| General Obligation Notes Payable | | | | | |
| Highway Grader | 68,495.00 | 2004 | 2011 | 2.5073 | 29,355.00 |
| Dodge Pond Dam | 165,425.00 | 2005 | 2025 | 3.85 | 140,611.00 |
| Highway Truck | 90,250.00 | 2007 | 2014 | 4.375 | <u>78,961.00</u> |
| Total | | | | | \$248,927.00 |

INTERGOVERNMENTAL PAYABLE

Amounts due to other governments at December 31, 2008 consist of the balance of the 2008-2009 district assessment due to the Lisbon Regional School District in the amount of \$323,813.00.

TRUSTEES OF THE TRUST FUNDS

From the 2008 Town Meeting Warrant, the following activity occurred:

Article 4 – Discontinued the Major Lyman Road Improvement Capital Reserve Fund created in 1999. All accumulated funds in this account were withdrawn and transferred to the Town's general fund.

Article 5 – Added \$26,000 to the Town's existing Highway Equipment Capital Reserve Fund. These funds represent the amount withdrawn from the Major Lyman Road Improvement Capital Reserve Fund discontinued in Article 4 above.

Article 6 – Added \$24,000 to the Town's existing Highway Equipment Capital Reserve Fund.

Article 7 – Added \$8,000 to the Property Tax Revaluation Fund.

Other activity:

None

Respectfully submitted,

Lisa Linowes

Christine Meserve

Beth Hubbard

Trustees of the Trust Funds

REPORT OF THE TRUSTEES OF THE TRUST FUNDS

PRINCIPAL

| Date of Creation | Name of Fund: | Balance Beginning of Year | New Funds Created | Cash Gains or (Losses) on Securities |
|---------------------|---|---------------------------------|-------------------------|--|
| 10/20/13 | Frye Fund | \$ 250.00 | \$ 0.00 | \$0.00 |
| 08/13/17 | C. Miner Fund | 200.00 | 0.00 | 0.00 |
| 11/27/18 | J.E. Richardson Fund | 200.00 | 0.00 | 0.00 |
| 06/21/21 | A. Dow Fund | 100.00 | 0.00 | 0.00 |
| 01/03/22 | E. Thornton Fund | 200.00 | 0.00 | 0.00 |
| 10/26/25 | H.H. Porter Fund | 150.00 | 0.00 | 0.00 |
| | TOTALS | \$ 1,100.00 | \$ 0.00 | \$0.00 |
| 03/31/75 | Capital Reserve Equip. Fund (Hwy. Equip.) | \$ 2,139.83 | \$50,000.00 | \$0.00 |
| 03/14/90 | Town of Lyman (Welfare & Gen. Asst.) | 9,632.99 | 0.00 | 0.00 |
| 06/20/91 | Lyman Cemetery Fund (Cemetery Maintenance) | 791.60 | 0.00 | 0.00 |
| 03/30/94 | Legal Expense | 10,196.29 | 0.00 | 0.00 |
| 07/03/95 | Property Tax Revaluation | 34,315.77 | 8,000.00 | 0.00 |
| 05/04/98 | Forest Fire Equipment | 2,537.81 | 0.00 | 0.00 |
| 02/07/00 | Major Lyman Road Impvmt. | 26,494.12 | 0.00 | 0.00 |
| 03/19/01 | Landfill Monitoring | 3,584.56 | 0.00 | 0.00 |
| 12/21/06 | Future Land Acquisition Fund | 15,812.96 | 0.00 | 0.00 |
| 05/27/07 | Office & Computer Equipment | 4,072.55 | 0.00 | 0.00 |
| | EXPENDABLE TOTALS | \$109,578.48 | \$58,000.00 | \$0.00 |
| | GRAND TOTAL OF ALL FUNDS | \$110,678.48 | \$58,000.00 | \$0.00 |

December 31, 2008

| INCOME | | | | | | | Grand Total of Principal & Income at End of Year |
|---------------|---------------------------|---------------------------------|--------------------------|----------------------------|---------------------------|--------------|---|
| Withdrawals | Balance End of Year | Balance Beginning of Year | Income During Year | Expended During Year | Balance End of Year | | |
| \$ 0.00 | \$ 250.00 | \$ 401.64 | \$ 3.33 | \$ 0.00 | \$ 404.97 | \$ 654.97 | |
| 0.00 | 200.00 | 66.83 | 1.34 | 0.00 | 68.17 | 268.17 | |
| 0.00 | 200.00 | 307.89 | 2.60 | 0.00 | 310.49 | 510.49 | |
| 0.00 | 100.00 | 150.22 | 1.28 | 0.00 | 151.50 | 251.50 | |
| 0.00 | 200.00 | 66.94 | 1.34 | 0.00 | 68.28 | 268.28 | |
| 0.00 | 150.00 | 217.79 | 1.88 | 0.00 | 219.67 | 369.67 | |
| \$ 0.00 | \$ 1,100.00 | \$1,211.31 | \$ 11.77 | \$ 0.00 | \$1,223.08 | \$ 2,323.08 | |
| | | | | | | | |
| \$ 0.00 | \$ 52,139.83 | \$ 0.00 | \$ 568.74 | \$ 0.00 | \$ 568.74 | \$ 52,708.57 | |
| 0.00 | 9,632.99 | 0.00 | 236.85 | 0.00 | 236.85 | 9,869.84 | |
| 0.00 | 791.60 | 0.00 | 19.43 | 0.00 | 19.43 | 811.03 | |
| 0.00 | 10,196.29 | 0.00 | 250.75 | 0.00 | 250.75 | 10,447.04 | |
| 0.00 | 42,315.77 | 0.00 | 926.21 | 0.00 | 926.21 | 43,241.98 | |
| 0.00 | 2,537.81 | 0.00 | 62.48 | 0.00 | 62.48 | 2,600.29 | |
| (26,494.12) | 0.00 | 0.00 | 430.75 | (430.75) | 0.00 | 0.00 | |
| 0.00 | 3,584.56 | 0.00 | 87.99 | 0.00 | 87.99 | 3,672.55 | |
| 0.00 | 15,812.96 | 0.00 | 388.80 | 0.00 | 388.80 | 16,201.76 | |
| 0.00 | 4,072.55 | 0.00 | 100.06 | 0.00 | 100.06 | 4,172.61 | |
| \$(26,494.12) | \$141,084.36 | \$ 0.00 | \$3,072.06 | \$(430.75) | \$2,641.31 | \$143,725.67 | |
| \$(26,494.12) | \$142,184.36 | \$1,211.31 | \$3,083.83 | \$(430.75) | \$3,864.39 | \$146,048.75 | |

FOREST FIRE WARDEN AND STATE FOREST RANGER

Your local Forest Fire Warden, Fire Department, and the State of New Hampshire Division of Forests and Lands work collaboratively to reduce the risk and frequency of wildland fires in New Hampshire. To help us assist you, please contact your local Forest Fire Warden or Fire Department to determine if a permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. The New Hampshire Department of Environmental Services also prohibits the open burning of household waste. Citizens are encouraged to contact the local Fire Department or DES at 1-800-498-6868 or www.des.state.nh.us for more information. Safe open burning requires diligence and responsibility. Help us to protect New Hampshire's forest resources. For more information please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nhdf.org.

Spring fire season lasted unusually long this past year, with very high fire danger stretching into the first week of June. Once again, the rains started to fall during the summer and the fire activity was fairly light for the remainder of the year. The acreage burned was less than that of 2007. The largest Forest Fire during the 2008 season burned approximately 54 acres on Rattlesnake Mountain in Rumney on White Mountain National Forest property. Another 39 acre fire occurred on Mount Major in Alton during the month of April. Our statewide system of 16 fire lookout towers is credited with keeping most fires small and saving several structures this season due to their quick and accurate spotting capabilities. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Several of the fires during the 2008 season threatened structures, a constant reminder that forest fires burn more than just trees. Homeowners should take measures to prevent a wildland fire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles, and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local Fire Department and the State's Forest Rangers by being fire wise and fire safe!

2008 FIRE STATISTICS (All Fires Reported thru November 24, 2008)

(Figures do not include fires under the jurisdiction of White Mountain National Forest)

County Statistics

| County | Acre | # of Fires | County | Acre | # of Fires |
|----------|------|------------|--------------|------|------------|
| Belknap | 43 | 82 | Hillsborough | 13 | 54 |
| Carroll | 6 | 40 | Merrimack | 12 | 67 |
| Cheshire | 28 | 45 | Rockingham | 35 | 46 |
| Coos | 5 | 18 | Strafford | 9 | 20 |
| Grafton | 12 | 52 | Sullivan | 12 | 31 |

CAUSES OF FIRES REPORTED

| | | | |
|---------------|----|-----------|-----|
| Arson | 2 | Debris | 173 |
| Campfire | 35 | Children | 23 |
| Smoking | 36 | Railroad | 2 |
| Equipment | 11 | Lightning | 11 |
| Miscellaneous | * | | 162 |

(*Miscellaneous: powerlines, fireworks, electric fences, etc)

| | Total Fires | Total Acres |
|------|-------------|-------------|
| 2008 | 455 | 175 |
| 2007 | 437 | 212 |
| 2006 | 500 | 473 |
| 2005 | 546 | 174 |
| 2004 | 482 | 147 |

Only You Can Prevent Wildland Fires

PLANNING BOARD

The Planning Board meets at the Lyman Town Hall on the first Wednesday of the month at 7pm (except holidays). All Planning Board meetings are open to the public.

The applications for Subdivisions, Lot Line Adjustments and Lot Mergers have all been rewritten to create more organized and orderly forms. These new forms are available at the Selectmen's Office. You may contact the Planning Board at 838-5900 Ext 2 and leave a message, or e-mail lymanpb@ncia.net with questions concerning these forms or procedures. All questions regarding Town Planning should be addressed to the Planning Board at their regular meeting on the first Wednesday of the month.

We approved 2 Lot Line Adjustments in 2008.

The revised Master Plan is available at the Town Hall. Lyman's Subdivision Regulations are also revised and a copy of the latest Regulations, (identified by the Approved Date 10-01-08 and Print Date of 10-02-08) may be obtained at the Selectmen's Office for a \$15.00 fee. A new Fee Schedule has been developed and that is also available at the Selectmen's Office. In addition, we have formulated and adopted a written Rules of Procedure that will standardize the way the Planning Board will perform its duties. This will assure the Town that there will be a guide and common procedure for Planning Board activities. This *Lyman Planning Board Rules of Procedure* will be a guide for future Boards when there will be other groups of people on the Planning Board.

The Planning Board thanks the Town of Lyman for its continued support.

Planning Board Members: Allen Gombas, Chairman; Bruce Beane, Vice Chairman; Rosemary Colombi, Secretary; Roberta Aldrich; Stephen Moscicki, Ex Officio

Alternate Members: Lisa Linowes; Kathy Wohlleb

ZONING BOARD OF ADJUSTMENT

The Zoning Board of Adjustment meets as needed at the Lyman Town Hall. All hearing dates are posted and are open to the public.

Applications for Variances are available at the Selectmen's Office, or you may call the Zoning Board at 838-5900 Ext 3 and leave a message, or e-mail lymanpb@ncia.net.

No applications were received in 2008.

Zoning Board of Adjustment Members: Steve Moscicki, Chairman; Robert Chenevert; Terry Simpson; Bruce Presby; Brian Santy

Alternate Members: Donna Trudell; Linda Stephens

Respectfully submitted,

Rosemary Colombi
Secretary for Planning Board and
Zoning Board of Adjustment

LISBON PUBLIC LIBRARY

Librarian's Report 2008

Circulation of Resources

| | |
|-----------------------------|--------------|
| Adult materials loaned | 5,863 |
| Children's materials loaned | <u>2,600</u> |
| Total | 8,463 |

In response to patron needs, the library expanded the open hours to include Saturdays from 10:00 to 2:00.

Patrons are using and enjoying access to audio books via the statewide consortium that Lisbon joined in 2008. Patrons can access the downloadable books by visiting the library's website; lisbonpubliclibrary.org.

Books were added to the children's room in honor of babies born in Lisbon, Lyman and Landaff during 2008.

Thanks to donations by the Lisbon Lions Club and Friends in Council, all of the trim on the library building was painted this summer.

Thirty-two children participated in the summer reading program, "G'day for Reading". Refreshments for the program were provided by members of Friends in Council.

During the winter holidays, the library asked people to donate new books for area children. The books were then passed on to the Lisbon Lions Club for Santa distribution.

In December, the library hosted a holiday marionette show, at no charge to the public, by Rosalita's Puppets.

Respectfully submitted,

Karla Houston, Librarian

LISBON LIONS CLUB

The Lisbon Lions Club will celebrate its 70th anniversary this year. Our membership includes residents from Landaff, Lyman, Lisbon and Bath. Thank you to the members of our club who have put in countless hours of volunteer time to support our numerous activities. Also, thank you to the townspeople and businesses in and around our communities. Without your support and assistance we would not be as successful as we are today. This additional support and spirit enables us to provide yet again a wide range of programs to the local youth and senior citizens, and to assist others in sight and hearing in our communities. The club would also like to thank the staff and administration at Lisbon Regional School for allowing us to use their facility for fund-raisers and events.

The Lions Club Community Field and Pool continue to provide an essential function to the community and school system. The Lisbon Lions Club provides athletic programs for youths in soccer, basketball, baseball and softball, as well as swimming and skiing lessons, and an ice rink for skating. We are still looking for a suitable location for a new swimming pool. We also provide tennis and basketball courts next to New England Wire Technologies. In conjunction and with the continued support of NEWT, we have been able to maintain these facilities.

In addition to athletic programs, we hosted a spring time senior citizens dinner, a senior citizens holiday dinner, Santa's hotline, Santa's Christmas Eve visits, the Children's Christmas Party, and donated the proceeds of our Christmas Tree Sale to local food pantries that serve Lisbon, Landaff and Lyman. We provide funds towards eyeglasses and hearing equipment for local community members who are in need and this year helped with the purchase of multi-media projectors for Lisbon Regional School. We had a bonfire for the Homecoming Soccer Game and are proud of our new flagpole at the Lions Club Community Field.

The Lions Club would like you to please continue to support our fund-raisers such as the sale of Christmas Trees, the Tip-Off Classic (basketball tournament) and Kick-Off Classic (soccer tournament), and our famous sausage sales at the Arts Festival in the fall and at this spring's Lilac Time.

We thank the Towns of Lisbon, Landaff and Lyman for their annual funding and the residents for their continued support of our programs.

Respectfully submitted,
Scott Champagne
President, Lisbon Lions Club

**NORTHERN HUMAN SERVICES
WHITE MOUNTAIN MENTAL HEALTH AND
COMMON GROUND
2008 Director's Report**

Let me begin this year's report with an enormous "thank you" for recognizing the value of mental health and developmental services to the residents of your community. It is impossible to read a newspaper or turn on the television without being reminded of the dismal state of our economy. During times like these, mental and emotional symptoms increase dramatically. Mentally healthy people develop anxiety and depression as they face job loss, dwindling savings and an uncertain future. It is common to "self-medicate" with alcohol as a way of coping with these feelings. Children who live in a family under stress may begin to experience problems at school as they react to the changes they see in their parents. For families supporting a member with a significant developmental disability, the ability to deal with the special needs of that family member can be compromised when the family is under economic and emotional pressure. Our services offer assistance in facing these challenges.

This year we are especially proud and excited to be able to offer the first Child Telepsychiatry Program in the region. Children and their families meet face-to-face with the Director of Child Psychiatry at Dartmouth-Hitchcock Medical Center via a television connection at our Littleton office. With the flip of a switch, a service that had previously been unavailable to children in the North Country is now available.

We offer an array of high quality services that are available to everyone in the community. You may never need to access most of these services, but their availability is crucial. Our core services include:

- 24 hour crisis intervention and assessment service for mental health emergencies
- Individual, marriage and family counseling by highly trained professionals
- Medication consultations to local physicians by Board certified psychiatrists
- "Full-life" supports for persons with serious and persistent mental illness, including housing, vocational and case management services
- Individualized home placements for more than fifty persons with developmental disabilities
- Substance abuse prevention and treatment by our staff of licensed alcohol and drug abuse counselors

Service Statistics:

- In 2008, 13 residents of Lyman received 76 hours of outpatient mental health or substance abuse treatment services at a discounted rate on our sliding fee scale
- 106 families in our area received extensive assistance in supporting a person with a developmental disability

Thank you for your continued support.

Respectfully submitted,

Jane C. Mackay, LICSW
Area Director

**NORTH COUNTRY HOME HEALTH AND
HOSPICE AGENCY, INC.
Town of Lyman
2008**

North Country Home Health & Hospice Agency has been meeting the home health and hospice needs of the North Country since 1971.

North Country Home Health & Hospice Agency provides skilled services such as nurses, therapist, home health aides, medical social workers, and homemakers. Under our hospice program we also pay for medications for symptom relief, medical supplies and equipment, short term hospitalization and in-patient respite care, counseling and pastoral support. Our Compassionate Care program provides limited amounts of free skilled care to those living with a life-limiting illness who are not eligible for traditional hospice benefits. In January 2007, we added hospice volunteer services to improve our continuum of care by creating an even stronger program of hospice and palliative care for residents. In 2008, we traveled 240,564 miles to provide 24,803 visits to the residents in our 21-Town service area.

North Country Home Health and Hospice relies on Town support and individual donations to help underwrite the cost of providing home health and hospice care to residents who are uninsured or underinsured. The Board of Directors and Staff of North Country Home Health & Hospice are grateful for your continued support of our work in this community and look forward to working with you to meet the home care and hospice needs of the residents of Lyman.

| <u>Type of Care</u> | <u># of Visits</u> |
|---------------------------------------|--------------------|
| Nursing | 75 |
| Physical/Occupational /Speech Therapy | 32 |
| Medical Social Service | 4 |
| Home Health Aide/Homemaker | <u>6</u> |
| Total | 117 |
| Miles Driven | 2,294 Miles |

Respectfully submitted,

Gail Tomlinson
Executive Director

ROSS AMBULANCE SERVICE

Thank you for the opportunity to serve the Town of Lyman in 2008. Ross Ambulance Service responded to 1303 calls for service in 2008. Calls in Lyman represent less than 1% of this total at 10. Of the 10 calls for service 5 resulted in a patient transport with the remaining 5 calls resulting in patient refusals.

The average time for an ambulance to respond to an emergency call in Sugar Hill after being notified was 2 minutes. The average time for an ambulance to reach a scene after being notified is 25 minutes.

This year we replaced our 2003 Chevrolet ambulance with a 2007 Chevrolet. The new ambulance will serve as a back-up and transfer ambulance. Our first line ambulance is also a 2007 Chevrolet. Our other main accomplishment was to upgrade the equipment in both our ambulances to be licensed at the paramedic level. Most of our providers attended the North Country EMS conference as well as continuing education classes provided by Littleton Regional Hospital and at other locations throughout the region. We currently employ 9 paramedics, 12 EMT Intermediates and 10 EMT Basics. Of our paramedics 5 are certified as Critical Care Paramedics. All paramedics are PHTLS (Pre-Hospital Trauma Life Support) any AMLS (Advanced Medical Life Support) certified. We are very proud of the high level of service we provide to our patients and look only to improve in the future.

In addition to responding for people who require transport to the hospital we standby for firefighters at major fires and assist people in their homes when called. We also provided a stand-by ambulance for the new Littleton Crusaders football team home games. We are a ride site for E.M.T. students at all levels. We also provide internship and job shadow opportunities for the allied health program and the Hugh J. Gallen Vocational Center.

Providing educational opportunities to new and future E.M.T.s is very important to us for many reasons. For an E.M.T. to respond with a Ross Ambulance he or she must be knowledgeable, skilled and experienced. The knowledge and skills can be learned in a classroom; however, the experience to use them well is best gained from experienced providers.

One of the best ways for experienced providers to stay current in a constantly changing field is to teach. Reviewing the step by step process of skills learned many years ago coupled with discussing the latest study, procedure or product make the E.M.T.s that work here some of the very best in the area.

For 2009 we will request \$1785.00 to offset the cost of services provided to the Town Lyman. Once again we would like to thank you for choosing Ross Ambulance Service as your ambulance provider in 2008.

Respectfully submitted,

Adam W. Smith, Manager
Ross Ambulance Service

TRI-COUNTY COMMUNITY ACTION

Tri-County Community Action Program is a private, non-profit agency that is requesting, at your 2009 Town Meeting, \$1,070 in funding from the Town of Lyman to help support its Community Contact Division.

The following is a report of services provided in fiscal year July 2007 – June 2008:

| Service Provided | Households | Dollar Amount |
|--|------------|---------------|
| Fuel Assistance | 25 | \$18,900.00 |
| Electrical Assistance | 19 | 8,588.00 |
| Weatherization | 2 | 5,135.00 |
| Food Pantry (46 people receiving 3 days of food) | 17 | 427.00 |
| Salvation Army | 2 | 65.00 |

THROUGH THE EFFORTS OF TRI-COUNTY COMMUNITY ACTION, THE CITIZENS OF LYMAN HAVE RECEIVED A TOTAL OF \$33,115 IN ASSISTANCE. THIS IS AN INCREASE FROM THE PREVIOUS YEAR OF \$3,526.

Community Contact provides these and other necessary services for the less fortunate citizens in your town and surrounding vicinities. We are depending upon funding from your town and others countywide.

We sincerely appreciate the Town of Lyman's past support and look forward to our continuing partnership to provide essential services to your residents.

Sincerely,

Karen Hoyt
Littleton Community Contact Manager

AMMONOOSUC COMMUNITY HEALTH SERVICES

2008 Report

Ammonoosuc Community Health Services Inc (ACHS) is requesting an appropriation in the amount of \$400 from the Town of Lyman for 2009. This represents a per capita amount of approximately 76-cents per town resident to help us continue to provide high quality care to our 182 current Lyman patients, as well as to reach more of those who need our support services.

While many of our services are paid for through Medicare, Medicaid and grants, we have seen our patient population increase 40% in the last 3 years due to economic conditions and the increase in the uninsured population. Unfortunately, our reimbursements through these federal, state and county programs fall short of actual expenses.

ACHS serves 26 towns in northern Grafton and southern Coos counties and has sites located in Littleton, Franconia, Whitefield, Warren and Woodsville. As a Federally Qualified Health Center, ACHS receives federal funding to provide comprehensive preventive and primary health care to anyone, regardless of their insurance status or ability to pay. Clinical teams, made up of doctors, nurse practitioners or physician assistants supported by nurses and medical assistants, provide comprehensive services to over 10,000 patients. ACHS provided the following services in 2008:

- Comprehensive Primary Care services to almost 10,000 medical users
- On-site Perinatal services to 122 women
- Family Planning services to 1,084 users
- HIV Counseling and Testing services to 175 clients
- CSFP food distribution to over 450 individuals
- Oral Health services to 100 adults
- Well Child Health services to 1,371 children
- Cancer Screening services to almost 1,000 individuals
- WIC services to almost 800 individuals
- Diabetes care to 579 individuals
- Depression care and screenings to 549 individuals

In addition, ACHS's 340 B sliding fee drug and patient assistance programs provided more than \$1.5 million dollars in free and reduced cost drugs to our patients in the past two years.

On behalf of Ammonoosuc Community Health Services' board of directors, staff and patients we would like to thank you for your consideration of this financial request.

Sincerely,

Edward D. Shanshala II
Executive Director

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

2008 Report

Grafton County Senior Citizen's Council Inc. is a private nonprofit organization that provides programs and services to support the health and well being of our older citizens. The Council's programs enable elderly individuals to remain independent in their own homes and communities as long as possible.

The Council operates eight senior centers in Plymouth, Littleton, Canaan, Lebanon, Bristol, Orford, Haverhill and Lincoln, and sponsors the Grafton County ServiceLink Resource Center and the Retired and Senior Volunteer Program and Volunteer Center (RSVP). Through the centers, ServiceLink and RSVP, older adults and their families take part in a range of community-based long-term services including home delivered meals, congregate dining programs, transportation, elder care, chore/home repair services, recreational and educational programs, and volunteer opportunities.

During 2008, 13 older residents of Lyman were served by one or more the Council's programs offered through the Littleton Area Senior Center:

- Older adults from Lyman enjoyed 95 balanced meals in the company of friends in the center's dining room.
- They received 731 hot, nourishing meals delivered to their homes by caring volunteers.
- ServiceLink staff assisted Lyman residents on 9 occasions with issues surrounding long-term care.
- Lyman volunteers contributed 193.75 hours of time, energy and talent.

The cost to provide Council services for Lyman residents in 2008 was \$5,529.09.

Such services can be critical to elderly individuals who want to remain in their own homes and out of institutional care in spite of chronic health problems and increasing physical frailty, saving tax dollars that would otherwise be expended for nursing home care. They also contribute to a higher quality of life for our older friends and neighbors. As our population grows older, supportive services such as those offered by the Council become even more critical.

Grafton County Senior Citizens Council very much appreciates Lyman's support for our programs that enhance the independence and dignity of older citizens and enable them to meet the challenges of aging in the security and comfort of their own communities and homes.

Respectfully submitted,
Roberta Berner
Executive Director

NORTH COUNTRY COUNCIL, INC.

I would like to thank all of you for your support of the council this past year. We have made a number of positive changes and completed a number of projects throughout the region. Once again, we reaffirmed the Council's commitment to serve community and regional needs.

Over the past year, we have continued to deliver planning and economic development services throughout the region. We have and we will continue to adjust our capacities to respond to the needs of the communities and I think you will see this in the programs that we will be introducing in the coming years. The North Country Council has continued its strong relationship with the Department of Commerce and the Economic Development Administration (EDA) in bringing funding and project development to the region. As we all know, these are tough economic times and we will be working with our State and Federal elected officials to do whatever we can to assist our communities economically. We will continue our Community Planning Outreach program targeted at helping our planning boards in the difficult tasks of managing the planning activities in their communities. We will continue to seek your input as to the communities' needs and, as always, be providing the necessary technical support and education as our resources allow. These programs as well as all the other traditional programs in master planning, solid waste management, grant writing, natural resource planning, Brownfields assessments, and transportation planning will continue to be the focus of North Country Council. Please take the time to look over our Annual Report and give us some feedback as to where you think the Council could improve and how we might better serve our communities.

Again, thank you for all of your support for the Council and hope that I and my staff can continue to be of service to your community. The Council is here to serve you. It is your organization. Our staff and Board are committed to responding to community need. If there is a project or a need in your town, please call us. We are dedicated to both supporting our individual towns and promoting regional unity in the North Country.

Respectfully submitted,

Michael King
Executive Director

LYMAN DOG POLICY

(Adopted by the Board of Selectmen 1-11-99)

As required by RSA 466:1, all dogs are to be licensed by April 30th of each year. A current rabies vaccination certificate must be presented at time of licensing. If requesting the reduced fee for a neutered animal, verification of neutering/spaying is required. The month of May is a grace period. However, any owner of a dog not licensed by June 1st, under RSA 466:13, is required to pay civil forfeiture to the Town of Lyman within 96 hours of the date and time notice is given. Any person who fails to pay the forfeiture within the allotted amount of time will be issued a summons to District Court. At the time that the forfeiture is paid, the dog owner will also be required to obtain a license for the dog(s). Pursuant to RSA 466:1 and RSA 466:4, a current rabies vaccination, and if requesting the lower neutered license fee, either spaying or neutering certificate is required. Owner is responsible for maintaining these documents in his/her possession. There is a \$1/month late charge after June 1st as well as the forfeiture fee. All costs and fees for certified mailing will be paid by the fined dog owner.

RSA 31:II (a)-(g) defines dogs that are a menace, a nuisance or vicious.

Lyman does have a leash law. The Town of Lyman at a "special election" held on November 4, 1980, adopted RSA 466:30-a, "Dog Control Law." "Notwithstanding any other provisions of this chapter, it shall be unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such. For the purpose of this section, 'accompanied' means that the owner or custodian must be able to see or hear, or both, or have reasonable knowledge of where the dog is hunting, herding, or training. Nothing herein shall mean that the dog must be within sight at all times. In this section, 'at large' means off the premises of the owner or keeper and not under control of any person by means of personal presence and attention as will reasonably control the conduct of such dog, unless accompanied by the owner or custodian."

All complaints related to animals must be submitted in writing, signed and dated, to the Board of Selectmen. Upon submission of such complaint, the Board will contact the animal control officer as required.

Lyman Board of Selectmen

Policy adopted 1-31-99

RSA's are available for reference at the Town office.

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2008**

| Date Of Birth | Name Of Child | Name Of Father & Mother's Name |
|----------------------|---------------------------|---|
| February 24, 2008 | Shawn Gavin Walker | Brandon Walker Johannah Walker |
| June 15, 2008 | Meredith Ivy Barnes | Scott Barnes Kristie Barnes |
| October 21, 2008 | Amelia Sara Metcalf | Matthew Metcalf Rebecca Metcalf |
| November 27, 2008 | AnnaSophia Nicole Simpson | Daniel Simpson Stacey Simpson |

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2008**

| Date Of Marriage | Name and Surname Of Groom & Bride | Residence of Each At Time Of Marriage |
|-------------------------|--|--|
| May 10, 2008 | Stacey J. Aldrich Jody L. Lord | Lyman, NH Lyman, NH |
| May 16, 2008 | Arnold R. Corliss Jacqueline T. Provost | Lyman, NH Lyman, NH |
| August 02, 2008 | Leo D. Gobin Carol B. Spooner | Lyman, NH Lyman, NH |
| September 13, 2008 | Frank Stockley Joann M. Naylor | Lyman, NH Lyman, NH |
| September 27, 2008 | Jason A. Lyndes Melissa S. Estes | Lyman, NH Lyman, NH |

**DEATHS REGISTERED
IN THE TOWN OF LYMAN
For the Year Ending December 31, 2008**

| Date Of Death | Name & Surname Of Deceased | Name & Surname Of Father | Maiden Name Of Mother |
|----------------------|---|---|----------------------------------|
| January 21, 2008 | Robert Hayford | Arnold Hayford | unknown |
| June 15, 2008 | Clarence Hubbard, Jr. | Clarence Hubbard, Sr. | Anne Champany |

